

# Informational Bulletin

FY 96-4

August 1995

## Changes in the East Peoria Non-Home Rule Sales Tax Rate

To: All Retailers and Servicepersons Selling Food, Drugs, or Medical **Appliances from East Peoria** Locations

Beginning with sales you make on or after August 20, 1995, East Peoria's non-home rule sales tax no longer applies to qualifying food, drugs, and medical appliances; therefore the rate at which you must collect and pay sales tax for these items has been reduced from 2 percent to 1 percent for sales made from locations in East Peoria.

(The term "food" here refers to food not for immediate consumption, such as food purchased at a grocery store.)

This change is the result of recently enacted legislation (PA 89-0399).

### How do I file my sales tax return?

The following instructions tell you how to file Form ST-1, Sales and Use Tax Return, and Form ST-2, Multiple-Site Form.

#### **Monthly ST-1 filers:**

You should have already received your preprinted August and September returns. Use the August return we sent you, and report receipts from sales made before August 20 (subject to the 2 percent rate) on Lines 5a and 5b: report receipts from sales made on or after August 20 (subject to the 1 percent rate) on Lines 8a and 8b. We will send you a corrected September return with the 1 percent rate preprinted on Line 5a. Please discard the September return we sent you previously.

#### **Monthly ST-1/ST-2 filers:**

Use the August return we sent you. On Form ST-2, report receipts from sales made within East Peoria before August 20 (subject to the 2 percent rate) on Lines 5a and 5b; report receipts from sales made within East Peoria on or after August 20 (subject to the 1 percent rate) on Lines 8a and 8b. We will send you a corrected September return with the 1 percent rate preprinted on Line 5a. Please discard the September return with the 2 percent rate preprinted on Line 5a.

#### **Quarterly ST-1 filers:**

Soon you will receive your preprinted third quarter (July 1 - September 30) return. On the third quarter return, report receipts from sales made before August 20 (subject to the 2 percent rate) on Lines 5a and 5b; report receipts from sales made on or after August 20 (subject to the 1 percent rate) on Lines 8a and 8b. Your fourth quarter return will have the 1 percent rate preprinted on Line 5a.

#### **Quarterly ST-1/ST-2 filers:**

Soon you will receive your preprinted third quarter (July 1 - September 30) return. On your Form ST-2 for the third quarter, report receipts from sales made within East Peoria before August 20 (subject to the 2 percent rate) on Lines 5a and 5b; report receipts from sales made within East Peoria on or after August 20 (subject to the 1 percent rate) on Lines 8a and 8b.

#### **Annual ST-1 filers:**

You will receive your annual return with the 1 percent rate preprinted on Line 5a. Report receipts from sales made before August 20 (subject to the 2 percent

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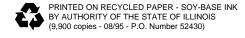
rate) on Lines 8a and 8b; report receipts from sales made on or after August 20 (subject to the 1 percent rate) on Lines 5a and 5b.

#### Annual ST-1/ST-2 filers:

You will receive your annual return with the 1 percent rate preprinted on Line 5a on Form ST-2 for East Peoria locations. On Form ST-2, report receipts from sales made within East Peoria before August 20 (subject to the 2 percent rate) on Lines 8a and 8b; report receipts from sales made within East Peoria on or after August 20 (subject to the 1 percent rate) on Lines 5a and 5b.

#### **Questions?**

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.



CALL: 1 800 732-8866 or 217 782-3336

1 800 544-5304 TDD-telecommunications device for the deaf

WRITE: Illinois Department of Revenue, 101 W. Jefferson St., P.O. Box 19044, Springfield, IL 62794-9044